

GEORGIA DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION
P.O. BOX 49728
ATLANTA GA 30359

**OUT-OF-STATE DISTRIBUTOR
LOOSE AND SMOKELESS TOBACCO
MONTHLY EXCISE TAX RETURN**

**RETURN TO BE FILED
ON OR BEFORE THE
10TH
DAY OF EACH MONTH**

NAME OF DISTRIBUTOR	STATE LICENSE NO.	RETURN FOR THE MONTH AND YEAR OF
ADDRESS (STREET)		CITY / STATE / ZIP CODE

SCHEDULE OF LOOSE AND SMOKELESS TOBACCO SALES TO GEORGIA CUSTOMERS

LINE #	INVOICE DATE	INVOICE NUMBER	SOLD TO NAME	CITY	LOOSE TOBACCO (Wholesale Cost Price)	SMOKELESS (Wholesale Cost Price)
1.					\$	\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Total of Sales Schedule (From Line 50 on Reverse Side of Return)					
22.	Total of Sales (Add Lines 1 – 21)				\$	\$
23.	Loose and Smokeless Tobacco Excise Tax Rate by Class				10%	10%
24.	Gross Tax Due by Class (Line 22 x Applicable Tax Rate on Line 23)				\$	\$
25.	Gross Tax Due (Total of all Columns in Line 24).....Remit this Amount with Return					\$

AFFIDAVIT

I certify, under the penalties for filing false returns, that I am familiar with the statements made in this return and that the figures presented herein are true and correct to the best of my knowledge and belief and represent the total of all cigars sold to Georgia customers and/or cigars shipped or caused to be shipped into Georgia, and is filed in accordance with the law.

Signature of Owner, Partner or Officer	Title	Date
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**SCHEDULE OF LOOSE AND SMOKELESS TOBACCO SALES
TO GEORGIA CUSTOMERS (Continued)**

Page 2

LINE #	INVOICE DATE	INVOICE NUMBER	SOLD TO NAME CITY	LOOSE TOBACCO (Wholesale Cost Price)	SMOKELESS (Wholesale Cost Price)
26.				\$	\$
27.					
28.					
29.					
30.					
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.					
39.					
40.					
41.					
42.					
43.					
44.					
45.					
46.					
47.					
48.					
49.					
50.	TOTAL (Add Lines 26-49)...Enter here and on Line 21, Page 1			\$	\$

INSTRUCTIONS

Every Out-of-State Loose and Smokeless Tobacco Distributor Licensee must complete a Loose and Smokeless Tobacco Excise Tax Return each month whether or not there are any transactions to report. The Excise Tax is imposed on Loose and Smokeless Tobacco at the rate of 10 percent of the wholesale price, exclusive of any trade, cash, display, or similar allowances.

Print or type the Distributor name, address, license number, month and year in the spaces provided on the return. On Lines 1 through 20, enter all sales to Georgia customers and/or shipments into Georgia. If more than 20 sales were made during the reporting period, continue recording sales on Lines 26 through 49 on page 2.

Mailing - Sign and date the original return and mail it with remittance due and copies of all sales invoices to Georgia customers during the month to: Georgia Department of Revenue, Alcohol and Tobacco Division, P. O. Box 49728, Atlanta, Georgia 30359, on or before the 10th day of the following month for which the return is filed. The statutes provide penalties for failure to file this return and pay the tax when due. All records pertaining to cigar transactions must be retained by the distributor for a period of three years.